

UNCLASSIFIED

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ZYUW ANAA 072344

NO

DFAS-DENVER CENTER DENVER CO//ANA//

AIG 8623

AIG 8624

AIG 8626

AIG 9411//IMPD/MSIPD//

361TTS SHEPPARD AFB TX//TTGBF//

INFO SAF WASHINGTON DC//FMPB/MIIR/AAIPSP/AAISML//

SAF RANDOLPH AFB TX//FM-OP//

DFAS-HQ WASHINGTON DC//A/F//

ZEN/DFAS-DENVER CENTER DENVER CO //AAB/ADR/ANB/AO/DRA/

IR/WAP/WF//

ZEN/DAO-DE LOWRY AFB CO//F//

ZEN LTNGC LOWRY AFB CO//FMF//

ZEN 3415MSSQ LOWRY AFB CO//MSI//

UNCLAS

SUBJECT: INTERIM MESSAGE CHANGE (IMC) 93-6 TO AFR 177-101,

FEBRUARY 15, 1991

PART I

1. PAGE 219, PARAGRAPH 27-45D. REVISE PARAGRAPH TO READ:

“D. RECONCILIATION PROCEDURES. THE DAO OR FSO MUST RESOLVE ALL DIFFERENCES ON THE RECONCILIATION OF THE HAF-ACF-7113 CUMULATIVE DATA LIST. VERIFY EACH LINE ITEM ON THE LIST TO RETAINED RECORDS IN THE ACCOUNTING AND FINANCE OFFICE. TAKE APPROPRIATE ACTION TO RESOLVE ALL ITEMS WITHIN YOUR RESPONSIBILITY. ANNOTATE THE RECONCILIATION

LISTING WITH REASONS FOR EACH DIFFERENCE AND EITHER THE DATE CORRECTIVE ACTION WAS TAKEN OR A STATEMENT THAT CORRECTIONS MUST BE MADE BY DFAS-DE. IF A DIFFERENCE CANNOT BE RECONCILED, CONTACT THE DFAS-DE/ADA ACCOUNTANT FOR ADVICE. NOT LATER THAN 45 CALENDAR DAYS AFTER ISSUANCE, MAIL YOUR ANNOTATED COPY TO DFAS-DE/ADA. (SEE ATTACHMENT 2 FOR DETAILED RECONCILIATION PROCEDURES.)”

2. PAGE 230, PARAGRAPH 27-73.

A. DELETE SUBPARAGRAPH 27-73H AND REPLACE WITH THE FOLLOWING:

“H. EACH AFO (DAO) POSTING SUSPENSE ITEMS MUST MAINTAIN ADEQUATE DETAIL AND SUMMARY CONTROLS OVER ITEMS PLACED IN SUSPENSE. IF THE SELLER REFUSES ADJUSTMENT OR ALL ACTIONS TAKEN TO OBTAIN ADJUSTMENTS HAVE FAILED, THE BASE AFO MUST ABSORB THE CHARGE/CREDIT OR SUBMIT AN APPEAL FOR EXCEPTION TO DFAS-DE/ADRCI. EACH APPEAL MUST BE SUPPORTED WITH:

(1) REASON FOR NOT WRITING OFF THE TRANSACTIONS.

(2) PROOF OF PROPER FOLLOW-UP, INCLUDING COPIES OF ANY AND ALL CORRESPONDENCE WITH THE SELLER, REPORTS OF DISCREPANCIES, MEMORANDUMS, AND DFAS-DE CORRESPONDENCE.”

B. ADD SUBPARAGRAPH 27-73I AS FOLLOWS:

“I. EACH AFO (DAO) WILL CERTIFY TO DFAS-DE/ADRCI ON A QUARTERLY BASIS THAT NO DETAIL IN SUSPENSE IS OVER 1 YEAR OLD.”

3. PAGE 249, PARAGRAPH 27-117. CHANGE SUBPARAGRAPH 27-117B(1)(A)

AND (B) TO READ:

“(A) THE FOLLOWING CMA ACCOUNTING CLASSIFICATION SHOULD BE USED FOR ARMY O&M: 21*2020 22-69XX P431022 2579 VCRF 99999.

(B) THE XX IN THE CMA ACCOUNTING CLASSIFICATION RELATES TO THE TYPE OF FOREIGN CURRENCY. INSTEAD OF XX, USE THE APPROPRIATE FOR-OTHERS

CODE IN FIGURE 27-16.”

4. PAGE 249, PARAGRAPH 27-117. ADD SUBPARAGRAPH 27-117B(1)(C) AS FOLLOWS:

“(C) DEFENSE HEALTH PROGRAM, ARMY.

(1) THE DEFENSE HEALTH PROGRAM, ARMY, 97*1030.1851 AND 97*1030.1881, IS SUBJECT TO THE FOREIGN CURRENCY FLUCTUATIONS PROGRAM. HOWEVER, BUDGET RATES ARE TO USED TO VALUE OBLIGATIONS APPLICABLE TO THESE APPROPRIATIONS.

(2) OBLIGATIONS AND PAYMENTS AGAINST THE DEFENSE HEALTH PROGRAM, ARMY, ARE AT THE CURRENT RATE ONLY. ON PAYMENT VOUCHERS, SHOW THE FOREIGN CURRENCY AMOUNT TO BE PAID AT THE CURRENT RATE AND THE RESULTING DOLLAR VALUE AS THE CHARGE TO THE APPROPRIATION. SEPARATELY, COMPUTE WHAT THE CHARGE TO THE APPROPRIATION WOULD HAVE BEEN HAD THE BUDGET RATE BEEN USED. ON A SEPARATE LINE ON THE VOUCHER ANNOTATE THE DOLLAR DIFFERENCE BETWEEN THE ACTUAL CHARGE AT THE CURRENT RATE AND WHAT THE CHARGE WOULD HAVE BEEN HAD THE BUDGET RATE BEEN USED TO VALUE THE CHARGE TO THE APPROPRIATION. ANNOTATE THE DOLLAR DIFFERENCE AS A GAIN OR A LOSS AND ANNOTATE THE COUNTRY CODE REPRESENTING THE FOREIGN CURRENCY BEING PAID. USE THE CURRENT YEAR BUDGET RATE TO COMPUTE THE DIFFERENCE REGARDLESS OF THE YEAR OF THE DEFENSE HEALTH PROGRAM, ARMY, OBLIGATION BEING PAID.”

PART II

1. DO NOT POST THIS PART TO YOUR REGULATION.
2. THIS IMC WILL NOT BE INCORPORATED INTO PAGE-INSERT CHANGE 3 SINCE IT HAS ALREADY BEEN SUBMITTED FOR PUBLICATION, BUT IT WILL BE INCORPORATED IN FUTURE PAGE-INSERT CHANGE 4.
3. POINTS OF CONTACT ARE MR. RANDALL GRIFFITHS, DFAS-DE/ANBL, DSN

926-6412, FOR INTERFUND BILLING SYSTEM (IBS); MR. WALT GRAY, DFAS-DE/
ANAA, DSN 926-7774, FOR FOREIGN CURRENCY FLUCTUATIONS; AND
MS. MICHELLE RENDON, DFAS-DE/ANAA, DSN 926-7774, FOR AFR 177-101.

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